3. The Inspector-General of Prisons will take action to have the rules in the Jail Manual amended accordingly.

R. RANGA RAO,
Secretary to Government,
Medical and Agricultural Departments.

LOCAL AND LEGISLATIVE SECRETARIAT.

Exemption of Residential Quarters from Municipal Taxation.

READ—

Government Order No. L. 1605-65—Ml. 171-21-8, dated 16th August 1922, exempting residential quarters attached to public institutions from payment of municipal taxation.

ORDER No. L. 323-76—Ml. 27-25-22, DATED 15TH JULY 1926.

The order quoted above states that if the duties of an officer are such that he should live *in close proximity to a public institution* and has no choice in the matter and if he is provided with free Government quarters on that account his occupation of such quarters would be for a public purpose and that such buildings should therefore be exempted from Municipal taxation under proviso (*a*) to Section 59 of Municipal Regulation and it was intended that the exemption should apply also to buildings that are near the institutions concerned, though not on the premises. But the use of the words "have to live on the premises of those institutions," in the last sentence of the order read above has given rise to some doubts as to whether the quarters are exempt from Municipal taxation when they are not actually situated in the premises of public institutions. With a view to remove such doubts, the words "or near" shall be added after the words," have to live on," in the last sentence of the order.

The last sentence of the order will read as follows with the above amendment:—

* * * * *

"They are accordingly pleased to direct, in modification of the Government Order read above, that residential quarters attached to public institutions for use of officers who, under the Rules, have to live on or near the premises of those institutions, shall not be liable to Municipal taxation."

B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

REVENUE SECRETARIAT.

Refunds.

READ—

Letter No. C. R. 249—25-26, dated 20th May 1926, from the Inspector-General of Registration in Mysore, recommending that under the circumstances explained, the District Registrars may be empowered to order refunds of Registration fees recovered in excess of the scheduled rates either by oversight or by wrong calculation up to a limit of Rs. 50 in each individual case subject to a period of two years limitation, all cases of doubt being referred to the Inspector-General of Registration in Mysore.

ORDER No. FL. 151-2—REGIS. 40-25-2, DATED 10TH JULY 1926.

The recommendation of the Inspector-General of Registration is approved.

2. The Comptroller is requested to issue necessary amendments to the Mysore Account Code in the matter.

C. RANGANATHA RAO SAHIB,
Secretary to Government,
Revenue Department.